IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.2864 OF 2005

Prakash Jayantilal Mody .. Petitioner.

V/s.

Union of India & Others .. Respondents.

Mr.Shroff with Ms.Sonal Gokhale i/b. Akshar Laws for the petitioner.

Mr.R.V. Govilkar with Mr.S.R. Shinde for the respondents.

CORAM : DR.S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 27TH FEBRUARY, 2006.

P.C. :

1. Heard the learned counsel for the petitioner and the learned counsel for the respondents.

2. Rule. Rule is made returnable forthwith. The learned counsel for the respondents waives service. By consent taken up for final hearing.

3. By this petition, the petitioner is challenging the order dated 30th April, 2004 and also order dated 21st April, 2005 passed by the CESTAT.

4. The learned counsel for the petitioner strongly contends that the petitioner has produced

various payment receipts and books of accounts to justify that the purchase of diamonds were bona fide. It appears that in the order of the CESTAT, there is no finding with regard to the same. In view thereof, only on this limited ground, the matter is remanded back.

5. Under the aforesaid facts and circumstances, only on this limited ground, we quash and set aside the orders passed by the CESTAT and remand the matter back to the CESTAT to be considered afresh and to give a finding as to whether the purchases were really bona fide or not.

6. The writ petition stands disposed of in above terms with no order as to costs.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)